

**File & Pay Electronically!**  
**Good for the environment — Good for You**

**ACCESS eFile & Pay**  
online at [www.iowa.gov/tax](http://www.iowa.gov/tax)  
or call 1-800-514-8296  
(touch-tone telephone required)

**QUESTIONS?**  
**Taxpayer Services**  
[idr@iowa.gov](mailto:idr@iowa.gov)  
515-281-3114 or  
1-800-367-3388 (Iowa, Omaha, Rock Island, Moline)

**To use this form**, please print front and back, and cut on the dotted line. Make check or money order payable to Treasurer State of Iowa. Mail to Sales/Use Tax Processing, Iowa Department of Revenue, PO Box 10412, Des Moines IA 50306-0412.

**Keep Up With Iowa Tax Changes!**

Subscribe to receive free e-mail tax news at  
<http://elists.idrf.state.ia.us/scripts/wa.exe>

32-022a (07/14/11)

**EXEMPTIONS INSTRUCTIONS**

Exemptions are sales made by you on which tax was not required to be charged. Enter your exemptions for the entire period on this return.

- a. **Interstate Commerce:** Sales where delivery occurred outside Iowa.
- b. **New Construction:** Sales of services performed on or in connection with new construction, reconstruction, alteration, expansion or remodeling of a building or structure.
- c. **Industrial Machinery, Equipment and Computers:** Sales of qualifying items used directly and primarily in a manufacturing process or computers used by a commercial enterprise.
- d. **Resale:** Sales of items that will be resold.
- e. **Processing:** Sales of items that will be incorporated into another item for resale.
- f. **Residential Utility:** Sales of metered gas, electricity, and fuel used as energy in residential dwellings.
- g. **Sales Tax Holiday:** Qualified clothing and footwear sales made the first Friday and Saturday of August.

**IOWA SALES / RETAILER'S USE TAX RETURN  
EXEMPTIONS WORKSHEET**

|   |   |  |    |
|---|---|--|----|
| a | Interstate Commerce                     |  | 00 |
| b | New Construction                        |  | 00 |
| c | Industrial Machinery, Equip & Computers |  | 00 |
| d | Resale                                  |  | 00 |
| e | Processing                              |  | 00 |
| f | Residential Utility                     |  | 00 |
| g | Sales Tax Holiday                       |  | 00 |
| h | Other: (Including Government)           |  | 00 |
| i | Total Exemptions                        |  | 00 |

- h. **Other:** Any exempt sales made not in the previous categories. Describe briefly in the space next to "Other." A separate sheet of paper may be attached.
- i. **Total Exemptions:** Add lines a-h; enter on line 4 of the return.

**IMPORTANT:** You must file even if you had no activity. If you have no sales to report, put zeroes on lines 1 and 12.

**PART 1**

|   |   |  |    |
|---|---|--|----|
| 1 | Gross Sales                               |  | 00 |
| 2 | Goods Consumed                            |  | 00 |
| 3 | Total (add lines 1 and 2)                 |  | 00 |
| 4 | Exemptions (from line i of the worksheet) |  | 00 |
| 5 | Taxable Amount (line 3 minus line 4)      |  | 00 |

|    |  |  |    |
|----|--|--|----|
| 6a | State Sales Tax (6% of line 5)             |  | 00 |
| 6b | Total Local Option Tax (See Part 2)        |  | 00 |
| 7  | Total Tax (add lines 6a and 6b)            |  | 00 |
| 8  | Deposits / Overpayment Credits             |  |    |
| 9  | Balance (line 7 minus line 8)              |  |    |
| 10 | Penalty (if applicable)                    |  |    |
| 11 | Interest (if applicable, see instructions) |  |    |
| 12 | Total Amount Due (add lines 9-11)          |  |    |

▲ Permit No.      Period      ▲  
                            Date Due

Signature of Retailer or Agent      Title      Date  
Daytime Phone No.: \_\_\_\_\_

## RETURN INSTRUCTIONS

- 1. Gross Sales:** Enter your total gross sales for the entire period. Do NOT include the tax collected on taxable sales.
- 2. Goods Consumed:** Enter your total goods consumed for the entire period. Goods consumed are items that you originally purchased tax free for direct resale or to be incorporated into a product for resale, but instead were used by you. The amount is the original cost paid by you to your supplier.
- 4. Exemptions:** Enter your total exemptions for the entire period. Exemptions are sales made by you on which tax was not required to be charged. The total exemption amount on line 4 should equal the breakdown on lines a - i.
- 6b. Total Local Option Tax:** Enter the total amount of local option sales tax from Part 2.

### PART 2

Enter in Column A below the taxable sales subject to local option tax by county(s).

Enter in Column B below the amount from line 5 of the return by county(s).

- 8. Deposits and Overpayment Credits:** If you made deposits prior to filing this return and/or if you overpaid on a previous return and had that amount credited to this return, enter it here.
- 10. Penalty:** Penalty for not filing the return on time: If you do not file the return on time and do not have 90% of the correct amount of tax paid by the due date, add 10% of the tax not paid by the due date.  
Penalty for not paying the tax on time: If you do not pay at least 90% of the correct amount of tax by the due date, add 5% of the tax not paid by the due date.  
Penalties can be waived only under special circumstances. If more than one penalty applies, the 10% penalty is the only one charged.
- 11. Interest:** Any fraction of a month is considered as a whole month. Interest accrues on the unpaid tax from the due date of the return. Check our Web site for rates. Interest cannot be waived.

**PART 2** Not all counties and cities have local option tax. Go to [www.iowa.gov/tax](http://www.iowa.gov/tax) to check our local option lists.

|             |    | Taxable Sales A<br>Local Option |     | Sales B<br>by County |     |            |    | Taxable Sales A<br>Local Option |     | Sales B<br>by County |     |   |    | Taxable Sales A<br>Local Option |     | Sales B<br>by County |     |
|-------------|----|---------------------------------|-----|----------------------|-----|------------|----|---------------------------------|-----|----------------------|-----|---|----|---------------------------------|-----|----------------------|-----|
| ADAIR       | 01 |                                 | .00 |                      | .00 | GREENE     | 37 |                                 | .00 |                      | .00 | PAGE  | 73 |                                 | .00 |                      | .00 |
| ADAMS       | 02 |                                 | .00 |                      | .00 | GRUNDY     | 38 |                                 | .00 |                      | .00 | PALO ALTO   | 74 |                                 | .00 |                      | .00 |
| ALLAMAKEE   | 03 |                                 | .00 |                      | .00 | GUTHRIE    | 39 |                                 | .00 |                      | .00 | PLYMOUTH  | 75 |                                 | .00 |                      | .00 |
| APPANOOSE   | 04 |                                 | .00 |                      | .00 | HAMILTON   | 40 |                                 | .00 |                      | .00 | POCAHONTAS  | 76 |                                 | .00 |                      | .00 |
| AUDUBON     | 05 |                                 | .00 |                      | .00 | HANCOCK    | 41 |                                 | .00 |                      | .00 | POLK  | 77 |                                 | .00 |                      | .00 |
| BENTON      | 06 |                                 | .00 |                      | .00 | HARDIN     | 42 |                                 | .00 |                      | .00 | POTTAWATTAMIE   | 78 |                                 | .00 |                      | .00 |
| BLACK HAWK  | 07 |                                 | .00 |                      | .00 | HARRISON   | 43 |                                 | .00 |                      | .00 | POWESHIEK   | 79 |                                 | .00 |                      | .00 |
| BOONE       | 08 |                                 | .00 |                      | .00 | HENRY      | 44 |                                 | .00 |                      | .00 | RINGGOLD  | 80 |                                 | .00 |                      | .00 |
| BREMER      | 09 |                                 | .00 |                      | .00 | HOWARD     | 45 |                                 | .00 |                      | .00 | SAC   | 81 |                                 | .00 |                      | .00 |
| BUCHANAN    | 10 |                                 | .00 |                      | .00 | HUMBOLDT   | 46 |                                 | .00 |                      | .00 | SCOTT   | 82 |                                 | .00 |                      | .00 |
| BUENA VISTA | 11 |                                 | .00 |                      | .00 | IDA        | 47 |                                 | .00 |                      | .00 | SHELBY  | 83 |                                 | .00 |                      | .00 |
| BUTLER      | 12 |                                 | .00 |                      | .00 | IOWA       | 48 |                                 | .00 |                      | .00 | SIoux   | 84 |                                 | .00 |                      | .00 |
| CALHOUN     | 13 |                                 | .00 |                      | .00 | JACKSON    | 49 |                                 | .00 |                      | .00 | STORY   | 85 |                                 | .00 |                      | .00 |
| CARROLL     | 14 |                                 | .00 |                      | .00 | JASPER     | 50 |                                 | .00 |                      | .00 | TAMA  | 86 |                                 | .00 |                      | .00 |
| CASS        | 15 |                                 | .00 |                      | .00 | JEFFERSON  | 51 |                                 | .00 |                      | .00 | TAYLOR  | 87 |                                 | .00 |                      | .00 |
| CEDAR       | 16 |                                 | .00 |                      | .00 | JOHNSON    | 52 |                                 | .00 |                      | .00 | UNION   | 88 |                                 | .00 |                      | .00 |
| CERRO GORDO | 17 |                                 | .00 |                      | .00 | JONES      | 53 |                                 | .00 |                      | .00 | VAN BUREN   | 89 |                                 | .00 |                      | .00 |
| CHEROKEE    | 18 |                                 | .00 |                      | .00 | KEOKUK     | 54 |                                 | .00 |                      | .00 | WAPELLO   | 90 |                                 | .00 |                      | .00 |
| CHICKASAW   | 19 |                                 | .00 |                      | .00 | KOSSUTH    | 55 |                                 | .00 |                      | .00 | WARREN  | 91 |                                 | .00 |                      | .00 |
| CLARKE      | 20 |                                 | .00 |                      | .00 | LEE        | 56 |                                 | .00 |                      | .00 | WASHINGTON  | 92 |                                 | .00 |                      | .00 |
| CLAY        | 21 |                                 | .00 |                      | .00 | LINN       | 57 |                                 | .00 |                      | .00 | WAYNE   | 93 |                                 | .00 |                      | .00 |
| CLAYTON     | 22 |                                 | .00 |                      | .00 | LOUISA     | 58 |                                 | .00 |                      | .00 | WEBSTER   | 94 |                                 | .00 |                      | .00 |
| CLINTON     | 23 |                                 | .00 |                      | .00 | LUCAS      | 59 |                                 | .00 |                      | .00 | WINNEBAGO   | 95 |                                 | .00 |                      | .00 |
| CRAWFORD    | 24 |                                 | .00 |                      | .00 | LYON       | 60 |                                 | .00 |                      | .00 | WINNESHIEK  | 96 |                                 | .00 |                      | .00 |
| DALLAS      | 25 |                                 | .00 |                      | .00 | MADISON    | 61 |                                 | .00 |                      | .00 | WOODBURY  | 97 |                                 | .00 |                      | .00 |
| DAVIS       | 26 |                                 | .00 |                      | .00 | MAHASKA    | 62 |                                 | .00 |                      | .00 | WORTH   | 98 |                                 | .00 |                      | .00 |
| DECATUR     | 27 |                                 | .00 |                      | .00 | MARION     | 63 |                                 | .00 |                      | .00 | WRIGHT  | 99 |                                 | .00 |                      | .00 |
| DELAWARE    | 28 |                                 | .00 |                      | .00 | MARSHALL   | 64 |                                 | .00 |                      | .00 | <b>TOTAL SALES</b>  |    |                                 | .00 |                      | .00 |
| DES MOINES  | 29 |                                 | .00 |                      | .00 | MILLS      | 65 |                                 | .00 |                      | .00 | <b>TOTAL LOCAL<br/>OPTION TAX<br/>(multiply Total Sales<br/>by .01)</b> |    |                                 | .00 |                      |     |
| DICKINSON   | 30 |                                 | .00 |                      | .00 | MITCHELL   | 66 |                                 | .00 |                      | .00 |   |    |                                 |     |                      |     |
| DUBUQUE     | 31 |                                 | .00 |                      | .00 | MONONA     | 67 |                                 | .00 |                      | .00 |   |    |                                 |     |                      |     |
| EMMET       | 32 |                                 | .00 |                      | .00 | MONROE     | 68 |                                 | .00 |                      | .00 |   |    |                                 |     |                      |     |
| FAYETTE     | 33 |                                 | .00 |                      | .00 | MONTGOMERY | 69 |                                 | .00 |                      | .00 |   |    |                                 |     |                      |     |
| FLOYD       | 34 |                                 | .00 |                      | .00 | MUSCATINE  | 70 |                                 | .00 |                      | .00 |   |    |                                 |     |                      |     |
| FRANKLIN    | 35 |                                 | .00 |                      | .00 | O'BRIEN    | 71 |                                 | .00 |                      | .00 |   |    |                                 |     |                      |     |
| FREMONT     | 36 |                                 | .00 |                      | .00 | OSCEOLA    | 72 |                                 | .00 |                      | .00 |   |    |                                 |     |                      |     |

↑ ENTER ON  
LINE 6b,  
PART 1